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**NonExempt Institutions**

(Less than 100% of the institution qualifies as a TABOR designated enterprise. May include Exempt activities.)

**COFRS ACCOUNTING MODEL  
 INTERNAL SERVICES CENTER (ISC) ACTIVITY  
 internal customers**

Used to record sale of services or product by an Internal Service Center (whether TABOR designated enterprise or not) to internal (institutional) customers. Please see Model L for how to record ISC sales to external customers. See Model YE10 for how to eliminate ISC revenue at FYE. This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)  
 The Higher Education Policy Setting Group (HEP)

COFRS JOURNAL ENTRY CODING							
	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR
Example: Record the History Department's purchase of a brochure (design and production) from the College Print Shop (non-TABOR Designated Enterprise ISC).							
CHARGED ACTIVITY = EXPENSE ENTRY							
1	Current Nonexempt Unrestricted Fund* Higher Ed NonTABOR Enterprise* Appropriated Expenditures Higher Education Activity Instruction E&G or NonE&G Expenditures Expense Other Purchases Services	340/GXX 305/GXX	LBA NAP	1100/1900	22	2820	\$500
2	Current Nonexempt Unrestricted Fund* Higher Ed NonTABOR Enterprise* Not used with Balance Sheet Accounts Asset Operating Cash	-340/GXX 305/GXX	XXX	XXX	01	1100	\$500
BILLING ACTIVITY = REVENUE ENTRY							
3	Internal Service Fund** Higher Ed NonTABOR Enterprise** Not used with Balance Sheet Accounts Asset Operating Cash	-328/GXX 305/GXX	XXX	XXX	01	1100	\$500
4	Internal Service Fund** Higher Ed NonTABOR Enterprise** Higher Education Activity Auxiliaries/Hospital Exp Non Education and General Revenues HE Internal Svc Center Activity Ex OR HE Internal Svc Center Activity NE	328/GXX 305/GXX	NAP	1900	31	5060 5061	\$500

\* Can be any other (operational) fund: May be 320: should be fund appropriate for purchasing department.

\*\* Can be 320 if it is a TABOR Designated Enterprise Internal Service Fund.

